



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

## ***School Construction: Appoquinimink School District***

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**What Was Performed?** An examination of the Appoquinimink School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019.

**Why This Engagement?** School construction examination engagements, which are mandated by Delaware Code, are performed to determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenditures incurred by the school district.

**What Was Found?** It is my pleasure to report this engagement contained an unmodified opinion.<sup>1</sup> Our examination did disclose two findings required to be reported under *Government Auditing Standards*:

- Of the 29 construction purchase orders we sampled, 15 of them – totaling \$34,176,340 – did not contain the Facilities Manager's signature.
- The district did not properly document \$9,245,875 for the Fairview Campus: Cantwell's Bridge Middle School and Odessa High School projects on its Schedule of Construction Projects.

The Fiscal Year Ended June 30, 2019 Statewide School Districts' Construction Projects Examination Engagements for Appoquinimink School District can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

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<sup>1</sup> An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.